United Nations A/C.5/53/L.72

General Assembly

Distr.: Limited
27 May 1999

Original: English

Fifty-third session
Fifth Committee
Agenda items 112 and 119
Review of the efficiency of the administrative and financial functioning of the United Nations

Human resources management

Draft resolution submitted by the Vice-Chairman

Management irregularities causing financial losses to the Organization

The General Assembly,

Having considered the report of the Secretary-General[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Endorses* the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions;[2]

2. *Requests* the Secretary-General to submit a detailed report to the General Assembly at its fifty-fourth session, through the Advisory Committee on Administrative and Budgetary Questions, on management irregularities causing financial losses to the Organization, taking into account the reports[3] mentioned in paragraph 4 of the report of the Advisory Committee, including procedures for determining gross negligence and the financial and other responsibilities to be incurred by those who have committed such negligence and preventive measures, and to identify the risk factors that expose the Organization to management irregularities and measures for improvement in internal control and accountability.

---

[1] A/53/849.
[2] A/53/954.
[3] A/AC.243/1994/L.3 and A/49/418.

99-15845 (E) 270599